

Instructions for Automatic Extension  
for Fiduciaries

1994

3563

## General Information

If the estate or trust cannot file its California fiduciary return by the 15th day of the fourth month following the close of the taxable year (fiscal year filers) or April 17, 1995 (calendar year filers), it may file its fiduciary return on or before the 15th day of the tenth month following the close of the taxable year (fiscal year filers) or October 16, 1995 (calendar year filers), without filing a written request for extension.

However, to avoid late payment penalties and interest, 100 percent of the estate's or trust's tax liability must be paid by the 15th day of the fourth month following the close of the taxable year (fiscal year filers) or April 17, 1995 (calendar year filers).

Complete the tax payment worksheet below to see if any additional taxes are due. **Do not send in the voucher if no payment is due.**

Save the completed worksheet as a permanent part of the estate's or trust's tax records along with the copy of the return.

**DO NOT SEND THE PAYMENT VOUCHER.** The estate or trust will automatically qualify for an extension. The fiduciary return when filed by the 15th day of the tenth month following the close of the taxable year (fiscal year filers) or October 16, 1995 (calendar year filers), will verify that the estate or trust qualified for the extension.

If the amount on line 1 is more than the amount on line 3, then the estate's or trust's tax is more than their payments and credits. The estate or trust has tax due. Subtract the amount on line 3 from the amount on line 1.

Enter the tax due on line 4 and on the form FTB 3563 voucher below and **mail only the voucher portion** with payment to:

**Franchise Tax Board  
P.O. Box 942867  
Sacramento, CA 94267-0051**

## Penalties And Interest

Remember, an extension of time to file the estate's or trust's fiduciary return is not an extension of time to pay the tax. If the estate or trust fails to pay its total tax liability by the 15th day of the fourth month following the close of the taxable year (fiscal year filers) or April 17, 1995 (calendar year filers), a late payment penalty plus interest will be added to the tax due. If after the 15th day of the fourth month following the close of the taxable year (fiscal year filers) or April 17, 1995 (calendar year filers), the estate or trust finds that its estimate of tax due was too low, it should pay the additional tax as soon as possible to avoid further accumulation of penalties and interest. Pay the estimated additional tax with another form FTB 3563 voucher.

If the estate's or trust's fiduciary return is not filed by the 15th day of the 10th month following the close of the taxable year (fiscal year filers) or October 16, 1995 (calendar year filers), a late filing penalty and interest will be assessed.

## How To Complete The Tax Payment Worksheet

- Line 1** – Enter the total tax the estate or trust expects to owe. This is the amount the estate or trust expects to enter on Form 541, line 26.
- Line 2** – Enter the estate's or trust's total payments and credits on the following lines:
- 2a – California income tax withheld
- 2b – California estimated tax payments and amount applied from 1993 Form 541
- 2c – Other payments and credits, including any tax payments made with any previous 1994 form FTB 3563 voucher.
- Line 3** – Add line 2a through line 2c. Enter the result on line 3.
- Line 4** – Tax due. If the amount on line 3 is more than the amount on line 1, then the estate's or trust's payments and credits are more than their tax. The estate or trust has no tax due.

## TAX PAYMENT WORKSHEET FOR YOUR RECORDS

1 Total tax the estate or trust expects to owe . . . . .	1	
2 Payments and credits:		
a California income tax withheld . . . . .	2a	
b California estimated tax payments and amount applied from 1993 Form 541 . . . . .	2b	
c Other payments and credits . . . . .	2c	
3 Total tax payments and credits — Add line 2a through line 2c . . . . .	3	
4 Tax due. If line 3 is more than line 1, see instructions. If line 1 is more than line 3, subtract line 3 from line 1. Enter the result here and on the voucher below. . . . .	4	

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TAXABLE YEAR

Payment Voucher for  
1994 Automatic Extension for Fiduciaries

CALIFORNIA FORM

3563

Name of estate or trust	Federal employer identification number
Name and title of fiduciary	Fiscal year filers, enter year ending
Present address (number and street including apartment number, P.O. Box or rural route)	5 E 4 X 1 T
City, town or post office, state and ZIP code	

**IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM**

**MAIL TO:** Franchise Tax Board  
P.O. Box 942867  
Sacramento, CA 94267-0051

(Calendar year — Due April 17, 1995)

Amount of payment	
\$	00

**Payment Voucher 5**